

Message Text

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61

ORIGIN L-02

INFO OCT-01 EUR-12 ISO-00 TRSE-00 EB-07 CIAE-00 INR-07

NSAE-00 /029 R

DRAFTED BY L/T:JABOYD:RVW

APPROVED BY L/T:AWROVINE

EUR/SOV - JCOLBERT

L/EUR - DSMALL

TREASURY - DFOSTER (SUBS)

DESIRED DISTRIBUTION

TREASURY: DFOSTER

----- 123481

R 101621Z JUN 75

FM SECSTATE WASHDC

TO AMEMBASSY MOSCOW

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E.O. 11652: N/A

TAGS: EFIN, UR, US

SUBJECT: US-USSR TAX CONVENTION

REF: MOSCOW 6908

1. DEPARTMENT APPRECIATES REQUEST IN REFTEL FOR APPROVAL BEFORE FORWARDING TECHNICAL EXPLANATION, WHICH TREASURY SENT TO EMBASSY (INADVERTENTLY) MID-MAY.

2. UPON REVIEW, DEPARTMENT, WITH TREASURY CONCURRENCE, REQUESTS FOLLOWING CHANGES. ON PAGE 12 SUBSTITUTE FOR SECOND SENTENCE IN FIRST FULL PARAGRAPH WHICH BEGINS WITH "THIS RULE" AND ENDS WITH "WHERE APPROPRIATE" THE FOLLOWING SENTENCE: "IT WAS UNDERSTOOD IN THE NEGOTIATIONS THAT SUCH A RULE SHOULD BE APPLIED WHERE APPROPRIATE IN DETERMINING WHAT INCOME FALLS WITHIN THE CATEGORIES DESCRIBED

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IN THIS PARAGRAPH EVEN THOUGH THIS RULE WAS NOT EXPRESSLY

INCLUDED IN THE CONVENTION IN ORDER TO AVOID ANY IMPLICATION THAT A RESIDENT OF THE UNITED STATES MIGHT BE ABLE TO ACQUIRE AN EQUITY INTEREST IN A SOVIET ENTERPRISE." ON PAGE 14 THE LAST SENTENCE WHICH BEGINS THE SECOND PARAGRAPH ON THAT PAGE SHOULD READ AS FOLLOWS: "AT THE TIME OF THE NEGOTIATIONS, THE SOVIET UNION DID NOT TAX ROYALTIES PAID TO NONRESIDENTS, BUT, AS INDICATED ABOVE, SINCE LATE

1973 COPYRIGHT ROYALTIES PAID TO NONRESIDENT AUTHORS HAVE BEEN SUBJECT TO WITHHOLDING TAX AT THE SAME RATE IMPOSED BY THE RECIPIENT'S COUNTRY ON ROYALTIES TO AUTHORS IN THE USSR."

3. DEPARTMENT REQUESTS THAT EMBASSY MAKE THESE CHANGES AND THEN SUBMIT ONE COPY TO SOVIET SIDE. KISSINGER

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Message Attributes

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Draft Date: 10 JUN 1975
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Decaption Note:
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Disposition Approved on Date:
Disposition Authority: ShawDG
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
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Drafter: JABOYD:RVW
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Margaret P. Grafeld
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